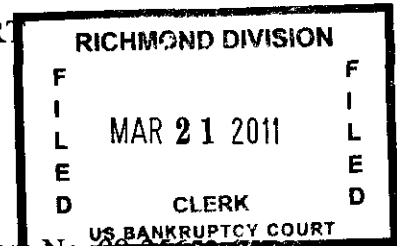


UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF KENTUCKY
RICHMOND DIVISION



In Re:

CIRCUIT CITY STORES, INC., et al.

Debtor,

Case No. 08-35653 (KRH)

Chapter 11

RESPONSE TO EIGHTEENTH OMNIBUS
OBJECTION TO CLAIM #13296,
CLAIM #13292, AND CLAIM #15140

Comes the Commonwealth of Kentucky, by the Fayette County Attorney, and for its Response to the Eighteenth Omnibus Objection to Claim #13296, Claim #13292, and Claim #15140, states as follows:

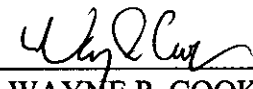
1. That the Commonwealth objects to the reclassification of Claim #13296, per Exhibit E, as the \$18,798.99 amount claimed for the 2008 ad valorem taxes is the face amount due on said tax claim; that the \$18,423.02 is a 30-day discounted amount; that the \$18,798.99 does not include penalties and should be considered a priority claim due in full.

2. That Claim #13292 was filed as a 2008 priority ad valorem tax claim in the face amount of \$14,005.60, and per Exhibit I, has been allowed as such/

3. That the Commonwealth objects to Claim #15140 being disallowed and/or reduced, per Exhibits C and G, as the filing of this claim was not late; that said claim is a 2009 priority ad valorem tax claim billed to Circuit City in October 2009, and therefore was filed as a post-petition claim, which is a priority claim and should be paid out of operating revenue.

4. That these claims are priority tax claims and should be paid out of the Chapter 11 Plan, along with the allowable interest rate.

LARRY S. ROBERTS
FAYETTE COUNTY ATTORNEY

BY: 
WAYNE P. COOK
ASSISTANT COUNTY ATTORNEY
110 West Vine Street, 2nd fl
Lexington, KY 40507
(859) 254-4941
ATTORNEY FOR
COMMONWEALTH OF KENTUCKY

CERTIFICATE OF SERVICE

This is to certify that a true copy of the foregoing has been served to the following, by first class mail, postage prepaid U.S. mail, this 14th day of March, 2011.

U.S. Bankruptcy Court
Eastern District of Virginia
Richmond Division
701 East Broad Street, Ste 4000
Richmond, VA 23219

Jeffrey N. Pomerantz, Esq
Andrew W. Caine, Esq
Pachulski Stang Ziehl & Jones LLP
10100 Santa Monica Blvd
Los Angeles, CA 90067-4100

Robert J. Feinstein, Esq
Pachulski Stang Ziehl & Jones LLP
780 Third Avenue, 36th Fl
New York, NY 10017

Lynn L. Tavenner, Esq
Paula S. Beran, Esq
Tavenner & Beran, PLC
20 North Eighth Street, 2nd Fl
Richmond, VA 23219



WAYNE P. COOK



LARRY S. ROBERTS
FAYETTE COUNTY ATTORNEY

BRIAN E. MATTONE
FIRST ASSISTANT

ROBYN H. SHIER
DIRECTOR, CHILD SUPPORT ENFORCEMENT

110 W. VINE STREET
LEXINGTON, KENTUCKY 40507
(859) 254-4941

March 14, 2010

Clerk of the Bankruptcy Court
United States Bankruptcy Court
701 East Broad Street, Room 4000
Richmond, VA 23219

Re: Circuit City Stores
Bankruptcy Case No. 08-35653 (KRH)

Dear Clerk of the Court:

Enclosed is a Response to the Eighteenth Omnibus Objection pertaining to the Circuit City bankruptcy involving the three claims filed by the Commonwealth of Kentucky, Fayette County Attorney.

Please file the Response, and return the enclosed file copy with a date-stamp in the enclosed a stamped envelop.

Thank you.

Sincerely,

Wayne P. Cook
Assistant Fayette County Attorney